

City of Sunnyvale
Program Performance Budget

Program 719 - Accounting, Financial Reporting, and Employee Payroll

Program Outcome Statement

Enable City management and staff, City Council and regulatory agencies to make informed decisions regarding the financial affairs of the City, by:

- Managing the City's Financial System software,
- Providing financial system reports and query tools to City staff in order to allow management to make informed business decisions,
- Preparing the City's annual financial report and managing the independent external auditor contract,
- Processing payroll in an accurate and timely manner,
- Accounting for City's financial transactions, and
- Maintaining and reconciling the general ledger.

So that:

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<u>Program Outcome Measures</u>	<u>Weight</u>	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
♦ 85% of City management and staff rate financial system reports and query tools as satisfactory. - Percent	4	75.00%	85.00%	85.00%	85.00%
♦ The City's annual financial report receives an unqualified audit opinion. - Number	5	1.00	1.00	1.00	1.00
♦ Management Letter comments are resolved by March 31st of the following year. - Number of Comments [DELETED]	3	1.00	1.00	0.00	0.00
- Percent Resolved by March 31st	3	0.00%	0.00%	90.00%	90.00%
♦ The accounting records are closed each month within 10 business days 85% of the time. - Percent	4	80.00%	84.00%	85.00%	85.00%
♦ 90% of City management and staff rates quality of service provided by the Accounting Division as satisfactory. - Percent	4	80.00%	97.00%	90.00%	90.00%
♦ The Budget/Cost Ratio (planned cost divided by actual cost) is at 1.0. - Ratio	5	1.00	1.00	1.00	1.00
♦ A customer satisfaction rating of 95% relative to payroll is achieved. - Percent	4	0.00%	0.00%	95.00%	95.00%
♦ Payroll Checks/Direct Deposit Statements are made available to employees by the close of business day on scheduled paydays. - Percent	5	0.00%	0.00%	98.00%	98.00%
♦ Payroll errors are corrected by the following pay period 95% of the time. - Percent	4	0.00%	0.00%	95.00%	95.00%
♦ Payroll disbursements are processed in accordance with all applicable regulatory requirements 95% of the time. - Percent	5	0.00%	0.00%	95.00%	95.00%

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Program Notes

1. Consolidated Program 717 into new SDP 71905-Payroll Administration.

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Program 719 - Accounting, Financial Reporting, and Employee Payroll

Service Delivery Plan 71901 - Accounting

SDP Outcome Statement

Collect and categorize financial information, process and analyze financial transactions, maintain and reconcile the general ledger, and reconcile accounts following Generally Accepted Accounting Principles (GAAP), by:

- Billing and reimbursing grants and capital projects,
- Recording fixed asset transactions,
- Reconciling all City bank accounts,
- Reconciling general ledger accounts to supporting detail,
- Processing journal entries by end of next business day after receipt by Finance input staff,
- Preparing cost allocations, and developing and enhancing cost allocation process for each accounting period, so that:

<u>SDP Outcome Measures</u>	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
♦ Reimbursement grants are billed within 60 days of expenditure. - Average Days Elapsed	60.00	44.00	60.00	60.00
♦ Capital projects are reimbursed by the end of the accounting period 80% of the time. - Percent Accomplished	80.00%	84.00%	80.00%	80.00%
♦ 99% of fixed asset transactions are recorded within four weeks after Accounting Period 14 reports are available.* - Days Elapsed [DELETED]	365.00	365.00	0.00	0.00
- Percent	0.00%	0.00%	99.00%	99.00%
♦ 92% of required bank reconciliations are completed within 30 days of receipt of bank statement. - Percent Accomplished	95.00%	99.00%	92.00%	92.00%
♦ 90% of general ledger accounts are reconciled to supporting detail each quarter. - Percent Accomplished	75.00%	91.00%	90.00%	90.00%
♦ 95% of journal entries are processed by end of next business day after receipt by Finance Input staff. - Percent Accomplished	95.00%	97.00%	95.00%	95.00%
♦ Prepare cost allocations, develop and enhance cost allocation process for each accounting period. - Number Completed	14.00	14.00	14.00	14.00

SDP Notes

1. The service delivery plan measures marked with an * have been scaled back as part of the FY 2003/04 budget and service reduction process.

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Service Delivery Plan 71901 - Accounting

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719000 - Grants				
Product: A Reimbursement Grant Billed and Monitored				
Costs:	18,845.04	26,821.26	39,388.20	41,725.97
Products:	20.00	61.00	70.00	70.00
Work Hours:	300.00	389.90	604.84	604.86
Product Cost:	942.25	439.69	562.69	596.09
 Activity 719001 - Fixed Assets				
Product: A Fixed Asset Transaction Processed				
Costs:	18,845.08	13,614.10	23,426.38	24,772.94
Products:	200.00	133.00	125.00	125.00
Work Hours:	300.00	210.90	336.01	336.03
Product Cost:	94.23	102.36	187.41	198.18
 Activity 719002 - Bank Reconciliation				
Product: A Reconciliation Performed				
Costs:	20,269.52	35,476.52	35,802.07	37,934.03
Products:	300.00	281.00	300.00	300.00
Work Hours:	350.00	581.70	563.47	563.50
Product Cost:	67.57	126.25	119.34	126.45

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Service Delivery Plan 71901 - Accounting

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719003 - Reconcile General Ledger Accounts				
Product: An Account Reconciled				
Costs:	68,533.83	72,677.41	80,693.83	85,510.51
Products:	359.00	424.00	400.00	400.00
Work Hours:	1,175.00	1,174.60	1,292.36	1,292.44
Product Cost:	190.90	171.41	201.73	213.78
 Activity 719004 - General Accounting				
Product: A Journal Entry Processed				
Costs:	100,780.42	161,774.24	160,449.74	170,161.20
Products:	65,000.00	46,127.50	71,000.00	71,000.00
Work Hours:	1,925.00	2,866.00	2,869.04	2,869.22
Product Cost:	1.55	3.51	2.26	2.40
 Activity 719005 - Cost Allocations				
Product: An Allocation Job				
Costs:	12,719.76	12,220.84	14,598.62	15,456.20
Products:	14.00	14.00	14.00	14.00
Work Hours:	200.00	194.70	206.78	206.79
Product Cost:	908.55	872.92	1,042.76	1,104.01

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Service Delivery Plan 71901 - Accounting

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719007 - Capital Projects				
Product: A Capital Project Monitored				
Costs:	19,187.41	13,689.71	12,020.83	12,732.43
Products:	200.00	174.00	150.00	150.00
Work Hours:	300.00	219.30	180.93	180.94
Product Cost:	95.94	78.68	80.14	84.88
 Totals for Service Delivery Plan 71901 - Accounting				
Costs:	259,181.06	336,274.08	366,379.67	388,293.28
Work Hours:	4,550.00	5,637.10	6,053.43	6,053.78

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Service Delivery Plan 71902 - Financial Reporting

SDP Outcome Statement

Keep interested parties informed of the fiscal health of the City and it's reporting entities, by:

- Producing the Comprehensive Annual Financial Report (CAFR),
- Making Accounting Period reports available to internal City users,
- Preparing all other required financial reports for City's other entities,
- Filing regulatory reports with Federal, State, and Local agencies, and
- Addressing all audit findings, so that:

<u>SDP Outcome Measures</u>	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
♦ CAFR and other Financial Reports receive unqualified opinions and are dated no later than October 31st and CAFR is produced and distributed by December 10th.				
- Number of Unqualified Opinions	6.00	6.00	7.00	7.00
- Percent of Unqualified	0.00%	0.00%	100.00%	100.00%
♦ The City's CAFR receives a CSMFO Certificate of Award and a GFOA Certificate of Excellence in Financial Reporting.				
- Number of Awards Received	2.00	2.00	2.00	2.00
♦ Accounting Period reports are available to users within 10 days 85% of the time.				
- Percent Accomplished	80.00%	84.00%	85.00%	85.00%
♦ 100% of regulatory reports are filed timely.				
- Percent Accomplished	100.00%	100.00%	100.00%	100.00%
- Number Filed	0.00	0.00	10.00	10.00
♦ All audit findings within Finance Department control are resolved within 120 days of receipt.				
- Average Days To Resolve	120.00	0.00	120.00	120.00
♦ CAFR is produced and distributed within 160 days after close of fiscal year.				
- Days After Close of Fiscal Year	0.00	0.00	160.00	160.00

SDP Notes

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Service Delivery Plan 71902 - Financial Reporting

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719006 - Manage Annual External Audit and Issue Reports				
Product: An Annual Financial Report Issued				
Costs:	153,875.27	145,541.10	194,053.37	201,616.38
Products:	60.00	7.00	7.00	7.00
Work Hours:	1,150.00	1,113.70	1,566.34	1,566.44
Product Cost:	2,564.59	20,791.59	27,721.91	28,802.34
 Activity 719009 - Accounting Period Reports				
Product: A Report Issued				
Costs:	64,524.64	29,748.02	40,480.12	42,855.67
Products:	126.00	196.00	196.00	196.00
Work Hours:	1,000.00	431.50	568.64	568.67
Product Cost:	512.10	151.78	206.53	218.65
 Activity 719010 - Federal and State Reports				
Product: A Report Issued				
Costs:	44,043.85	17,270.10	18,144.12	19,216.02
Products:	12.00	10.00	10.00	10.00
Work Hours:	700.00	268.40	268.81	268.83
Product Cost:	3,670.32	1,727.01	1,814.41	1,921.60

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Service Delivery Plan 71902 - Financial Reporting

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719011 - Manage Third-Party Audits				
Product: An Audit				
Costs:	23,827.31	37,699.41	17,705.88	18,247.38
Products:	3.00	6.00	4.00	4.00
Work Hours:	350.00	209.00	103.39	103.40
Product Cost:	7,942.44	6,283.24	4,426.47	4,561.85
 Totals for Service Delivery Plan 71902 - Financial Reporting				
Costs:	286,271.07	230,258.63	270,383.49	281,935.45
Work Hours:	3,200.00	2,022.60	2,507.18	2,507.34

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Service Delivery Plan 71903 - Financial System

SDP Outcome Statement

Maintain the City's centralized financial management system, by:

- Providing training to end users,
- Ensuring the financial integrity of the system,
- Providing system upgrades as needed, and
- Ensuring the system is available at least 90% of the year, so that:

<u>SDP Outcome Measures</u>	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
♦ A customer satisfaction rating of 85% is achieved for requested training by financial system users.				
- Hours of Training Provided	250.00	19.50	50.00	50.00
- Percent	0.00%	0.00%	85.00%	85.00%
♦ Enhancements and upgrades to the financial system are performed at least once per year. [DELETED]				
- Number	1.00	0.00	0.00	0.00
♦ The system is available at least 90% of the year.				
- Hours Available	8,000.00	9,596.00	7,884.00	7,884.00
- Percent Available	0.00%	0.00%	90.00%	90.00%

SDP Notes

1. For SDP outcome measure "The system is available..." the system is not available 100% of the time because it is down 5.5 hours every weekend for back-up. Also, could be down approximately 2 days every year for annual upgrades.

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Service Delivery Plan 71903 - Financial System

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719012 - User Training				
Product: A Training Hour				
Costs:	17,784.90	1,316.52	3,616.13	3,828.81
Products:	250.00	19.50	51.69	51.70
Work Hours:	250.00	19.50	51.69	51.70
Product Cost:	71.14	67.51	69.96	74.06
 Activity 719013 - Enhancements and Upgrades				
Product: An Update				
Costs:	11,656.26	9,544.21	12,866.20	13,538.27
Products:	1.00	0.00	1.00	1.00
Work Hours:	150.00	141.00	155.08	155.09
Product Cost:	11,656.26	0.00	12,866.20	13,538.27
 Activity 719014 - System Availability and Reliability				
Product: An Hour Available				
Costs:	34,314.99	53,264.32	59,073.29	62,543.85
Products:	8,000.00	9,596.00	7,884.00	7,884.00
Work Hours:	500.00	779.00	837.45	837.50
Product Cost:	4.29	5.55	7.49	7.93
 Totals for Service Delivery Plan 71903 - Financial System				
Costs:	63,756.15	64,125.05	75,555.62	79,910.93
Work Hours:	900.00	939.50	1,044.22	1,044.29

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Program 719 - Accounting, Financial Reporting, and Employee Payroll

Service Delivery Plan 71904 - Provide Management and Administrative Services

SDP Outcome Statement

Provide management and administrative services to City departments as needed in support of accounting, financial reporting, and payroll program activities, so that:

<u>SDP Outcome Measures</u>	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
♦ 275 hours of consulting services are provided. [DELETED] - Consulting Hours	300.00	318.20	0.00	0.00
♦ Identify cost savings opportunities of at least two times cost for Finance initiated projects. [DELETED] - Number of Projects	5.00	2.00	0.00	0.00
♦ Provide 595 hours of administrative services. [DELETED] - Work Hours	325.00	296.00	0.00	0.00
♦ Employees attend training as identified in employee's work plan. - Training Hours	150.00	71.50	145.00	145.00
♦ 80% of non-routines are completed within initial plan. - Percent	0.00%	0.00%	80.00%	80.00%

SDP Notes

1. Contains additional dollars and hours moved from SDP 71703-Provide Management and Administrative Services.

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Program 719 - Accounting, Financial Reporting, and Employee Payroll

Service Delivery Plan 71904 - Provide Management and Administrative Services

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719015 - Administration				
Product: A Work Hour				
Costs:	25,925.45	22,951.84	42,517.50	63,978.82
Products:	305.00	295.40	540.72	756.85
Work Hours:	305.00	295.40	540.72	756.85
Product Cost:	85.00	77.70	78.63	84.53
 Activity 719016 - Internal Consulting Services				
Product: A Consulting Hour				
Costs:	21,083.18	22,173.02	28,825.94	30,495.55
Products:	300.00	318.20	361.86	361.88
Work Hours:	300.00	318.20	361.86	361.88
Product Cost:	70.28	69.68	79.66	84.27
 Activity 719017 - Special Projects				
Product: A Project Completed				
Costs:	39,138.13	19,920.83	52,646.96	55,704.07
Products:	2.00	2.00	3.00	3.00
Work Hours:	633.00	349.60	676.16	676.20
Product Cost:	19,569.07	9,960.42	17,548.99	18,568.02

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Program 719 - Accounting, Financial Reporting, and Employee Payroll

Service Delivery Plan 71904 - Provide Management and Administrative Services

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719018 - Training				
Product: A Training Hour				
Costs:	10,016.11	6,694.42	14,038.15	14,676.97
Products:	150.00	71.50	149.91	149.92
Work Hours:	150.00	71.50	149.91	149.92
Product Cost:	66.77	93.63	93.64	97.90
 Totals for Service Delivery Plan 71904 - Provide Management and Administrative Services				
Costs:	96,162.87	71,740.11	138,028.55	164,855.41
Work Hours:	1,388.00	1,034.70	1,728.65	1,944.85

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Program 719 - Accounting, Financial Reporting, and Employee Payroll

Service Delivery Plan 71905 - Payroll Administration

SDP Outcome Statement

Provide all payroll related services for all City employees, by:

- Calculating, preparing, processing, reconciling and distributing payroll payments for all City employees,
- Preparing and submitting regulatory reports, and
- Complying with requests from outside agencies, so that:

<u>SDP Outcome Measures</u>	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
♦ Payroll is disbursed bi-weekly with 98% accuracy. - Percent Accomplished	0.00%	0.00%	98.00%	98.00%
♦ Checks are prepared by due date requested with 95% accuracy. - Percent Accomplished	0.00%	0.00%	95.00%	95.00%
♦ Regulatory reports are submitted by due date 100% of the time with 98% accuracy. - Percent Accomplished	0.00%	0.00%	100.00%	100.00%
- Percent Accurate	0.00%	0.00%	98.00%	98.00%
♦ Reconciliation processes are completed within 30 days of close of accounting period 92% of the time. - Percent Accomplished	0.00%	0.00%	92.00%	92.00%
♦ Reports are completed within 30 days of receipt of request 90% of the time. - Percent Accomplished	0.00%	0.00%	90.00%	90.00%

SDP Notes

1. Consolidated Program 717 into new SDP 71905-Payroll Administration.

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Program 719 - Accounting, Financial Reporting, and Employee Payroll

Service Delivery Plan 71905 - Payroll Administration

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719500 - Process Payroll				
Product: A Check Issued				
Costs:	0.00	0.00	194,872.85	206,147.03
Products:	0.00	0.00	35,500.00	35,500.00
Work Hours:	0.00	0.00	2,930.04	2,930.22
Product Cost:	0.00	0.00	5.49	5.81
 Activity 719510 - Prepare Manual Checks				
Product: A Manual Check Issued				
Costs:	0.00	0.00	7,531.09	7,985.04
Products:	0.00	0.00	100.00	100.00
Work Hours:	0.00	0.00	129.24	129.24
Product Cost:	0.00	0.00	75.31	79.85
 Activity 719520 - Regulatory Reporting				
Product: A Report Submitted				
Costs:	0.00	0.00	11,031.23	11,678.67
Products:	0.00	0.00	52.00	52.00
Work Hours:	0.00	0.00	155.08	155.09
Product Cost:	0.00	0.00	212.14	224.59

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Service Delivery Plan 71905 - Payroll Administration

	<u>2003/2004 Budget</u>	<u>2003/2004 Achieved</u>	<u>2004/2005 Current</u>	<u>2005/2006 Adopted</u>
Activity 719530 - Reconciliation Processes				
Product: A Reconciliation Completed				
Costs:	0.00	0.00	12,199.96	12,918.17
Products:	0.00	0.00	13.00	13.00
Work Hours:	0.00	0.00	175.76	175.77
Product Cost:	0.00	0.00	938.46	993.71
 Activity 719540 - Employee-Based PERS Reports/Requests				
Product: A Report Completed				
Costs:	0.00	0.00	12,215.90	12,950.79
Products:	0.00	0.00	55.00	55.00
Work Hours:	0.00	0.00	206.78	206.79
Product Cost:	0.00	0.00	222.11	235.47
 Totals for Service Delivery Plan 71905 - Payroll Administration				
Costs:	0.00	0.00	237,851.03	251,679.70
Work Hours:	0.00	0.00	3,596.90	3,597.11

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Totals for Program 719

Costs:	705,371.15	702,397.87	1,088,198.36	1,166,674.77
Work Hours:	10,038.00	9,633.90	14,930.38	15,147.37